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I am an individual, greatly concerned about the direction of taxation in the United states. I hope your panel will give serious thought to changes which will provide fair treatment for citizens.

Please feel free to contact me at the above address.

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TO:

The Federal Tax Reform Panel

FROM: Marilyn Kay Mason

Everyone should pay taxes:

Everyone should support the benefits we all enjoy if our form of government is truly a democracy.

Taxes must be perceived as fair.

As things stand now, few can argue that the tax code we have is fair.

Filing of taxes should be simple:

Citizens are faced with daunting problems when they try to adhere to the current tax laws.

Solution:

Because we all benefit from the services and protections paid for by tax revenues, everyone who earns a wage or a salary, realizes interest or dividend income or receives entitlement payments should pay taxes. Allowing Tax Credits or a cornucopia of deductions is unfair to those who pay. Tax credits are merely "welfare" by another name. Marilyn Kay Mason 528 La Clede Ave. Colorado Springs, CO 80906

Deductions for real estate interest, for example, are unfair because the ordinary tax payer is forced to "bank roll" wealthier buyers of expensive homes.

Deductions for business travel and expense has long been an outrageous sham.

Charity should be truly an act of charity and not the pursuit of a juicy deduction.

THE ONLY SOLUTIONS TO THE TAX DILEMMA IS A GRADUATED FLAT TAX. (Yes it is mathematically possible to set up a progressive flat tax system.)

Other forms of taxation are regressive. The VAT is a sneaky tax because consumers can never know the full tax they are paying for manufactured goods or services.

The national sales tax (consumption) is unfair because it adversely affects low income people who must spend more of their income for necessities.

The flat tax has been instituted in several countries around the world, with fine results. It leaves more discretionary moneys for the average citizen and encourage job creation. Possibly it will also encourage savings. Please consider a graduated flat tax.

Marilyo Lay Mason